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# मध्यप्रदेश राजपत्र

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 113]

भोपाल, शुक्रवार, दिनांक 26 फरवरी 2021—फाल्गुन 7, शक 1942

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 26 फरवरी 2021

क्र. 3084-109-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में मध्यप्रदेश  
वेट (संशोधन) विधेयक, 2021 (क्रमांक 4 सन् 2021) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित  
किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
आर. पी. गुप्ता, अवर सचिव.

MADHYA PRADESH BILL  
NO. 4 OF 2021

**THE MADHYA PRADESH VAT (AMENDMENT) BILL, 2021**

A Bill further to amend the Madhya Pradesh VAT Act, 2002.

Be it enacted by the Madhya Pradesh Legislature in the seventy-second year of the Republic of India as follows:—

**Short title and commencement.**

1. (1) This Act may be called the Madhya Pradesh VAT (Amendment) Act, 2021.

(2) It shall come into force from the date of its publication in the Madhya Pradesh Gazette.

**Amendment of Section 4.**

2. In sub-section (8) of Section 4 of the Madhya Pradesh VAT Act, 2002 (No. 20 of 2002), for the words and full stop "who has been a member of the Madhya Pradesh State Taxation Service and has held the post of Additional Commissioner or equivalent or a higher post for at least three years.", the words and full stop "who has been a member of the Madhya Pradesh State Taxation Service for not less than thirty years and,—

(a) has held the post of Director or Additional Commissioner or

(b) has held the post of Deputy Commissioner for at least three years." shall be substituted.

**Repeal and saving.**

3. (1) The Madhya Pradesh VAT (Amendment) Ordinance, 2021 (No. 5 of 2021) is hereby repealed.

(2) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

**STATEMENT OF OBJECTS AND REASONS**

As per sub-section (8) of Section 4 of the Madhya Pradesh VAT Act, 2002 it is mandatory that there should be an Accountant Member in Appellate Board who has been a member of the Madhya Pradesh State Taxation Service and has held the post of Additional Commissioner or equivalent or a higher post for at least three years. Presently nobody from Madhya Pradesh State Taxation Service is eligible. Having less possibility of getting eligible candidates in near future, it is imperative to provide qualification for Accountant Member in the Appellate Board as who has been a member of the Madhya Pradesh State Taxation Service for not less than Thirty years and,—

(a) has held the post of Director or Additional Commissioner or

(b) has held the post of Deputy Commissioner for at least three years.

Therefore It is proposed to amend sub-section (8) of Section 4 of the Madhya Pradesh VAT Act, 2002.

2. As the matter was urgent and the Legislative Assembly was not in session, the Madhya Pradesh VAT (Amendment) Ordinance, 2021 (No. 5 of 2021) was promulgated for the purpose. It is now proposed to replace the said ordinance by an Act of the State Legislature without any modification.

3. Hence this Bill.

BHOPAL :  
Dated, the 12th February, 2021

JAGDISH DEVRA  
Member-in-Charge.